



MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
SPECIAL EDUCATION – FUNDS MANAGEMENT
VERIFICATION OF MAINTENANCE OF FISCAL EFFORT WORKSHEET
AS REQUIRED BY PART B – IDEA
Pre-Kindergarten Through Age Twenty

NOTE: *INCLUDE ONLY THOSE EXPENDITURES FOR SPECIAL EDUCATION FROM LOCAL AND STATE (NON FEDERAL) SOURCES.* When determining Maintenance of Fiscal Effort (MOFE), all federal funding must be backed out of the total special education funds for the district. This includes, Part B Entitlement, Part B Sliver, ECSE federal funds and some Special Purpose Funds. Remember that ECSE and some Special Purpose funds are paid from a combination of Federal and State funds.

**LINE
NO.**

A. INSTRUCTION

- 1-3 Enter the total non federal expenditures for instructional personnel (special education teachers and teacher aides). **DO NOT INCLUDE REMEDIAL READING OR GIFTED.**
- 4-5 Enter expenditures for instructional supplies and equipment.
- 6 Enter the cost for contracted services. These costs may include contractual agreements with an approved private agency, tuition to a neighboring school district, and/or local tax effort for students enrolled in State Schools for the Severely Handicapped or Department of Mental Health.
- 7 Enter additional instructional costs not included on lines 1-6.
- 8 Compute total Instructional Expenditures and enter.

B. ADMINISTRATION

- 9-10 Enter the total non federal expenditures for special education administrative positions.
- 11-12 Enter expenditures for special education administrative supplies and equipment.
- 13 Enter costs for clerical personnel directly assigned to special education duties and activities.
- 14 Enter travel expenses for special education administration.
- 15 Enter additional special education administrative costs not included on lines 9-14.
- 16 Compute total Administrative Costs and enter.

C. TRANSPORTATION

- 17-18 Enter salaries and employee benefits for employees hired by the district to provide special education transportation.
- 19 Enter costs for special education transportation services provided via contractual agreement.
- 20 Enter additional transportation costs not included on lines 17-19.
- 21 Compute total Transportation Costs and enter.

D. PERSONNEL DEVELOPMENT

- 22 Enter reasonable and necessary costs for special education staff to attend personnel development activities. Payment of stipends is not an allowable cost.
- 23 Enter costs for contractual services pertaining to special education personnel development activities (i.e., consultant expenses).
- 24 Enter additional special education personnel development costs not included on lines 22 and 23.

25 Compute and enter total costs for Personnel Development.

E. SUPPORT SERVICES

26-27 Enter expenditures for support service personnel eligible for Exceptional Pupil Aid. Included in this category are personnel providing special education related services other than instructional and administrative expenditures.

28-29 Enter costs for special education support supplies and equipment.

30 Enter travel expenses related to special education support services.

31 Enter additional costs not included on lines 26-30.

32 Compute and enter total Support Service Costs.

F. ADDITIONAL AREAS

33 Enter costs directly related to the instruction of special education students (i.e., mobile classroom costs).

34 Enter expenditures in the area of community services (i.e., awareness activities, census).

35 Enter additional costs not included on lines 33 and 34.

36 Enter total expenditures of Additional Areas.

G. SUMMARY OF STATE AND LOCAL (NON FEDERAL) COSTS

37-42 Enter each total cost previously computed on appropriate line.

42a The district may treat as local funds up to 20 percent of the amount of funds it receives under Part B that exceeds the amount it received under Part B for the previous fiscal year. **Formula:** Current year Part B Entitlement *minus* prior Part B Entitlement *times* 20% = (enter result on line 42a). **Note:** The current and prior year Part B Entitlement allocations can be found on the school district's current year application or final expenditure report (FER). When viewing the application or FER, select "Allocation Details" to view those allocation amounts. Do not include any carryover amounts in the calculation.

43 Enter total costs

H. MAINTENANCE OF FISCAL EFFORT

44 From the prior year worksheet, carry forward the Fiscal Effort total for the prior year, 2002-2003.

45 Enter Fiscal Effort for the school year completed, 2003-2004, sum of Column 1, Lines 37 – 42a. If total is less than line 44, you must explain the reason for the reduction in MOFE on the web final expenditure report under "Dist. Comments". See below for allowable exceptions.

46 Enter budgeted Fiscal Effort for the next school year 2004-2005, sum of Column 2, Lines 37 – 42a. If total is less than line 45, you must explain the reason for the reduction in MOFE on the web final expenditure report under "Dist. Comments". See below for allowable exceptions.

EXCEPTIONS TO MOFE

IDEA permits some special consideration when a district is not able to maintain effort. Allowable circumstances include:

1. *Voluntary departure of special education or related services personnel who are replaced by qualified, lower-salaried staff.* Provide the following information on web FER:
 - a. Title of position
 - b. Total salary/benefits of former staff member
 - c. Total salary/benefits of new staff member
2. *Decrease in enrollment of children with disabilities.* Provide child count of both years in order for us to calculate a per child amount.
3. *Termination of obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program.* Provide brief explanation on web FER (include dollar amounts associated with reduction).
4. *Termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.* Provide brief explanation on web FER (include dollar amounts).

WORKSHEET – MAINTENANCE OF FISCAL EFFORT
PROGRAMS SERVING CHILDREN PRE-KINDERGARTEN THROUGH AGE 20
2003-2004 SCHOOL YEAR – ACTUAL
2004-2005 SCHOOL YEAR – BUDGETED

NOTE: LIST ONLY THOSE EXPENDITURES FOR SPECIAL EDUCATION FROM LOCAL AND STATE SOURCES.

| | | Line No. | SCHOOL YEAR | |
|----|--|-------------|--------------------|----------------------|
| | | | 2003-2004 (Actual) | 2004-2005 (Budgeted) |
| A. | INSTRUCTION | | | |
| | Teachers Salaries | 1. | | |
| | Aides Salaries | 2. | | |
| | Employee Benefits | 3. | | |
| | Instructional Supplies | 4. | | |
| | Equipment | 5. | | |
| | Contracted Services | 6. | | |
| | Other | 7. | | |
| | <i>TOTAL Instructional Costs</i> | 8. | | |
| B. | ADMINISTRATION | | | |
| | Salaries | 9. | | |
| | Employee Benefits | 10. | | |
| | Supplies | 11. | | |
| | Equipment | 12. | | |
| | Clerical Personnel | 13. | | |
| | Travel | 14. | | |
| | Other | 15. | | |
| | <i>TOTAL Administrative Costs</i> | 16. | | |
| C. | TRANSPORTATION | | | |
| | Salaries | 17. | | |
| | Employee Benefits | 18. | | |
| | Contracted Services | 19. | | |
| | Other | 20. | | |
| | <i>TOTAL Transportation Costs</i> | 21. | | |
| D. | PERSONNEL DEVELOPMENT | | | |
| | Staff Reimbursement | 22. | | |
| | Contracted Services | 23. | | |
| | Other | 24. | | |
| | <i>TOTAL Personnel Development Costs</i> | 25. | | |
| E. | SUPPORT SERVICES | | | |
| | Salaries | 26. | | |
| | Employee Benefits | 27. | | |
| | Supplies | 28. | | |
| | Equipment | 29. | | |
| | Travel | 30. | | |
| | Other | 31. | | |
| | <i>TOTAL Support Services Costs</i> | 32. | | |
| F. | ADDITIONAL AREAS | | | |
| | Operation Of Plant | 33. | | |
| | Community Services | 34. | | |

| | | | | |
|-----------|--|------|--|-----|
| | Other | 35. | | |
| | TOTAL Additional Areas | 36. | | |
| G. | TOTAL COSTS | | | |
| | Instructional Costs | 37. | | |
| | Administrative Costs | 38. | | |
| | Transportation Costs | 39. | | |
| | Personnel Development Costs | 40. | | |
| | Support Service Costs | 41. | | |
| | Additional Area Costs | 42. | | |
| | Reduction in MOE using 20% of new Part B funds | 42a. | | |
| | TOTAL Costs (Lines 37 – 42a) | 43. | | N/A |
| H. | MAINTENANCE OF FISCAL EFFORT* | | | |
| | Fiscal Effort for Prior Year (2002-2003) from Prior Year Worksheet | 44. | | |
| | Fiscal Effort for School Year Completed (2003-2004) | 45. | | |
| | Budgeted Effort for Current School Year (2004-2005) | 46. | | |

***NOTE:** The Maintenance of Fiscal Effort should be entered on the Internet Web Application FINAL REPORT – PART B – IDEA in the appropriate cells. This worksheet should be retained with 2003-2004 project files for local audit review.

If you have any questions, please contact Funds Management at (573) 751-0622; or by e-mail:
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